## Allocation of Individual Income Tax to Guam or the **Commonwealth of the Northern Mariana Islands (CNMI)**

OMB No. 1545-0074

Department of the Treasury

Name(s) shown on Form 1040

► Attach to Form 1040.

Sequence No. 60

Your social security number

| Wages, salaries, tips, etc.   1   | Pa  | rt I Income From Guam or the CNMI Reported on Form 10        | 40 |      |      |  |
|---|---|--|----|------|------|--|
| 2 Taxable interest       2         3 Ordinary dividends       3         4 Taxable refunds, credits, or offsets of state and local income taxes       4         5 Alimony received       5         6 Business income or (loss)       6         7 Capital gain or (loss)       7         8 Other gains or (losses)       8         9 IRA distributions (taxable amount)       9         10 Pensions and annuities (taxable amount)       10         11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.       11         12 Farm income or (loss)       12         13 Unemployment compensation       13         14 Social security benefits (taxable amount)       14         15 Other income. List type and amount ▶       15         16 Total income. Add lines 1 through 15       ▶         16 Total income x penses       17         17 Total income x penses       17         18 Certain business expenses of reservists, performing artists, and fee-basis government officials       18         19 Health savings account deduction       19         10 Moving expenses       20         21 One-half of self-employment tax       21         22 Self-employed SEP, SIMPLE, and qualified plans       22         23 Self-employed bealth insurance deduction </th <th></th> <th></th> <th></th> <th>Guam</th> <th>CNMI</th>   |   |  |    | Guam | CNMI |  |
| 2 Taxable Interest 2  | 1   | Wages, salaries, tips, etc.                                  | 1  |      |      |  |
| 3   |   |  | 2  |      |      |  |
| 4 Taxable refunds, credits, or offsets of state and local income taxes . 5 Alimony received . 5 Business income or (loss) . 6 Business income or (loss) . 7 Capital gain or (losses) . 7 B  | 3   |  | 3  |      |      |  |
| 5 Alimony received 6 Business income or (loss) 7 Capital gain or (losse) 8 Other gains or (losses) 9 IRA distributions (taxable amount) 10 Pensions and annutilies (taxable amount) 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 11   10   11   11   12   12   13   14   15   15   16   16   16   16   16   16  |   |  | 4  |      |      |  |
| 6 Business income or (loss) . 7 Capital gain or (loss) . 7 . 9 . 9 . 9 . 9 . 9 . 9 . 9 . 9 . 9  | 5   |  | 5  |      |      |  |
| 7 Capital gain or (loss)  | 6   |  | 6  |      |      |  |
| 8 Other gains or (losses) 9 IRA distributions (taxable amount) 9 10 Pensions and annutites (taxable amount) 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 11 Pensions and annutites (taxable amount) 12 Pensions and annutites (taxable amount) 13 Payments of Income Latit type and amount   | 7   |  | 7  |      |      |  |
| 9 IRA distributions (taxable amount)  | 8   |  | 8  |      |      |  |
| 10 Pensions and annuities (taxable amount)  | 9   |  | 9  |      |      |  |
| 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.  12 Farm income or (loss)  12  | 10  |  | 10 |      |      |  |
| 12 Farm income or (loss) 13 Unemployment compensation 14 Social security benefits (taxable amount) 15 Other income. List type and amount ▶ 16 Total income. Add lines 1 through 15. ▶ 16  Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040  17 Educator expenses 18 Certain business expenses of reservists, performing artists, and fee-basis government officials 19 Health savings account deduction 19 Woving expenses 20 Woving expenses 21 One-half of self-employment tax 22 Self-employed SEP, SIMPLE, and qualified plans 22 Self-employed SEP, SIMPLE, and qualified plans 23 Self-employed health insurance deduction 24 Penalty on early withdrawal of savings 25 Alimony paid 26 IRA deduction 27 Student loan interest deduction 28 Tuition and fees deduction 29 Add lines 17 through 28 30 Adjusted gross income. Subtract line 29 from line 16 ▶ 30  Part III Payments of Income Tax to Guam or the CNMI 31 Payments on estimated tax return filed with Guam or the CNMI 32 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI 34 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI other than amounts on lines 31 through 33 44 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI other than amounts on lines 31 through 34 | 11  |  | 11 |      |      |  |
| 13  | 12  |  | 12 |      |      |  |
| 14 Social security benefits (taxable amount) 14   | 13  |  | 13 |      |      |  |
| 15 Other income. List type and amount ▶ 15 16 16 16 16 16 16 16 16 16 16 16 16 16   | 14  |  |    |      |      |  |
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| 18 Certain business expenses of reservists, performing artists, and fee-basis government officials.  19 Health savings account deduction  20 Moving expenses  21 One-half of self-employment tax  22 Self-employed SEP, SIMPLE, and qualified plans  23 Self-employed health insurance deduction  24 Penalty on early withdrawal of savings  25 Alimony paid  26 IRA deduction  27 Student loan interest deduction  28 Tuition and fees deduction  29 Add lines 17 through 28  30 Adjusted gross income. Subtract line 29 from line 16  Part III Payments of Income Tax to Guam or the CNMI  31 Payments on estimated tax return filed with Guam or the CNMI  32 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI  31 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI  33 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI  34 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 31 through 33  35 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 31 through 33  | Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040 |  |    |      |      |  |
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| government officials  19  | 18  |  |    |      |      |  |
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| Alimony paid  | 23  | Self-employed health insurance deduction                     | 23 |      |      |  |
| 26 IRA deduction  | 24  | Penalty on early withdrawal of savings                       |    |      |      |  |
| 27 Student loan interest deduction  | 25  | Alimony paid   | 25 |      |      |  |
| 27 Student loan interest deduction  | 26  | IRA deduction  | 26 |      |      |  |
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| Part III Payments of Income Tax to Guam or the CNMI  31 Payments on estimated tax return filed with Guam or the CNMI  | 29  |  | 29 |      |      |  |
| 31 Payments on estimated tax return filed with Guam or the CNMI   | 30  | Adjusted gross income. Subtract line 29 from line 16         | 30 |      |      |  |
| 32 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI  | Part III Payments of Income Tax to Guam or the CNMI                       |  |    |      |      |  |
| Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI   | 31  | Payments on estimated tax return filed with Guam or the CNMI | 31 |      |      |  |
| Government as a civilian in Guam or the CNMI  |   | •  |    |      |      |  |
| the U.S. Armed Forces in Guam or the CNMI   | -   |  | 32 |      |      |  |
| than amounts on lines 31 through 33   | 33  |  | 33 |      |      |  |
|   | 34  |  | 34 |      |      |  |
|   | 35  |  |    |      |      |  |

## Instructions

Section references are to the Internal Revenue Code.

• For tax years ending after October 22, 2004, you generally file your income tax return with Guam or the CNMI only if you are a bona fide resident of the possession for the entire tax year. See Where to file on page 2. Also, the rules for determining bona fide residence have

changed. See Pub. 570 for information about these rules.

• If, in tax year 2001 or later, you become or ceased to be a bona fide resident of a U.S. possession, you may be required to file Form 8898, Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession. The penalty for failure to provide the required information is \$1,000. For details, see the Instructions for Form 8898.

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